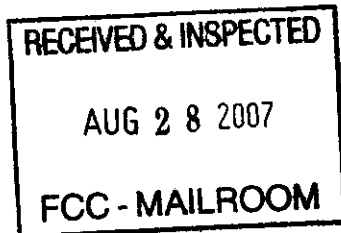


DO NOT WRITE ON ORIGINAL



CURRY IP SOLUTIONS

1-888-426-VOIP

CC: 06-122

322 Mall Blvd., # 190

Monroeville, Pa. 15146

Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Room TW-A325
Washington, DC 20554

RE: Appeal of Late Filing Fee – 499A – 2007 499A

Invoice UDB100000258821
Filer 499 ID 826188

I am requesting the consideration of waving the \$ 100 fee imposed for late filing of the Form 499A for Curry IP Solutions, Inc. Curry IP Solutions is a new VoIP service provider in which their underlying Carrier CommPartners, 3291 N. Buffalo Drive., Suite 150, Las Vegas, NV 89129 was taking charge of collection of the Universal Service Fund by billing Curry IP Solutions.

We were in error taking the position that eliminated the requirement of Curry IP Solutions to make any filings since we were Denims and not collecting this fund. Upon realization of our error Curry IP Solutions immediately filed the 499Q after the posted due date for filing.

Curry IP Solutions has paid this penalty and will await your final decision.

Respectfully

John Curry
Phone 412 307 3600 x 9007
Fax 412 380 8701

No. of Copies rec'd 021
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